

**BOARD OF EDUCATION**  
**BOROUGH OF CHESILHURST SCHOOL DISTRICT**  
**COUNTY OF CAMDEN**  
**AUDITOR'S MANAGEMENT REPORT ON**  
**ADMINISTRATIVE FINDINGS-**  
**FINANCIAL, COMPLIANCE AND PERFORMANCE**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2015**

## TABLE OF CONTENTS

	<u>Page</u>
Report of Independent Auditors	1
Scope of Audit	2
Administrative Practices and Procedures:	
Insurance	2
Official Bonds	2
Tuition Charges	2
Financial Planning, Accounting and Reporting:	
Examination of Claims	2
Payroll Account and Position Control Roster	3
Reserve for Encumbrances and Accounts Payable	3
Classification of Expenditures	
General Classifications	3
Administrative Classifications	3
Board Secretary's Records	3 - 4
Treasurer's Records	4
Elementary and Secondary Education Act/Improving America's Schools Act as reauthorized by the No Child Left Behind Act of 2001	4
Other Special Federal and/or State Projects	4
T.P.A.F. Reimbursement	4
School Purchasing Programs:	
Contracts and Agreements Requiring Advertisement for Bids	5
School Food Service	6
Student Body Activities	6
Application for State School Aid	6
Pupil Transportation	6
Facilities and Capital Assets	7
Miscellaneous	7
Follow-up on Prior Year Findings	7
Acknowledgment	7
Schedule of Audited Enrollments	8 - 10
Excess Surplus Calculation	11 - 13

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November 30, 2015

## REPORT OF INDEPENDENT AUDITORS

Honorable President and  
Members of the Board of Education  
Borough of Chesilhurst School District  
County of Camden  
Chesilhurst, New Jersey 08089

We have audited, in accordance with generally accepted audit standards and **Government Auditing Standards** issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Borough of Chesilhurst School District in the County of Camden for the year ended June 30, 2015, and have issued our report thereon dated November 30, 2015.

As part of our audit, we performed procedures required by the New Jersey Department of Education, and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents.

This report is intended for the information of the Chesilhurst Board of Education's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

**NIGHTLINGER, COLAVITA & VOLPA, P.A.**



Raymond Colavita, C.P.A., R.M.A.  
Licensed Public School Accountant  
No. 915

**ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE**

**Scope of Audit**

The audit covered the financial transactions of the Board Secretary/School Business Administrator and District personnel entrusted with duties formally under the auspices of the Treasurer of School Monies, the activities of the Board of Education, the records of the Student Activity Fund, Food Service Fund and Special Revenue Fund under the auspices of the Board of Education.

**Administrative Practices and Procedures**

**Insurance**

Fire insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule, contained in the District's **CAFR**.

**Official's Bonds (N.J.S.A. 18A:17-26, 18A:17-32)**

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Frank Badessa	School Board Secretary	\$ 200,000

**Tuition Charges**

As a Non-Operating District, there were no tuition charges to be billed by the district during the 2014-2015 school year.

**District Internal Control Policies**

District boards of education and administration are responsible for developing internal controls policies and procedures and maintaining a strong internal control environment. NJAC 6A:23A-6.4 requires that the district's internal control policies include specific requirements at NJAC 6A:23A-6.5 through 6.13.

Internal Control Policies were found in accordance with NJAC 6A:23A-6.5 through 6.13.

**Financial Planning, Accounting and Reporting**

**Examination of Claims**

An examination of claims paid during the period under review did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

## **Financial Planning, Accounting and Reporting (Continued)**

### **Payroll Account**

There were no salaries paid by the Board during the 2014-2015 school year. All Employees payroll are paid through a shared service agreement.

A certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (Superintendent and Business Administrator) to the N.J. Department of Treasury appeared to be filed by the March 15 due date was not required.

### **Reserve for Encumbrances and Accounts Payable**

A review of outstanding issued purchase orders was made as of June 30, 2015 for goods not yet received or services not yet rendered, and it was determined that no blanket purchase orders were included in the balance of the reserves for encumbrances. There were no unpaid purchase orders included in the balance of accounts payable were reviewed for proprietary and to determine that goods were received and services were rendered as of June 30, 2015.

### **Classification of Expenditures**

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23A-16.2(f) as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.3. As a result of the procedures performed, a transaction error rate of 0% was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

A. **General Classification Findings - None**

B. **Administrative Classification Findings - None**

### **Board Secretary's Records**

The financial records, books of accounts maintained by the Secretary were in satisfactory condition.

Acknowledgment of the Board's receipt of the Board Secretary's and Treasurer's monthly financial reports was included in the minutes.

Purchase orders were charged to the appropriate line item accounts in accordance with the State prescribed **Uniform Minimum Chart of Accounts (2R2) for New Jersey Public School.**

Monthly financial certificates of the Board Secretary and Board of Education for positive line item account status certifications (N.J.A.C. 6:2-2.13) were prepared. Although budgetary line item account transfers were approved monthly to cover any anticipated deficits, approval was not received as follows:

The District appeared to submit the necessary transfer requests for approval to the County Executive Superintendent.

### **Financial Planning, Accounting and Reporting (Continued)**

According to N.J.S.A. 54:4-75, the municipality should pay over to the Treasurer of School Monies the balance of the moneys raised in the municipality for school purposes prior to the last day of the school year. While the proper amount of school taxes appeared to be requested from the Borough, the Borough of Chesilhurst had not paid the entire 2014-15 school tax to the Winslow Board of Education. The amount receivable from the Borough at June 30, 2015 was \$263,721.

The Board of Education had conveyed the statutory requirement to the Borough regarding the request for the payment of school taxes in such a manner that payment will be received prior to year end.

### **Treasurer's Records – Board Secretary's Office**

Board Office personnel prepared cash reconciliations for the general operating and enterprise accounts, per N.J.S.A.18A:17-36.

All cash receipts were promptly deposited.

The Treasury records were not in agreement with the records of the Board Secretary.

The Treasury reports were not filed in a timely manner.

### **Elementary and Secondary Education Act (E.S.E.A.)/Improving America's Schools Act (IASA) as reauthorized by the No Child Left Behind Act of 2001**

As there were no required E.S.E.A./NCLB grants during the 2014-2015 school year, financial exhibits and/or a Special Revenue Section was no required in the CAFR.

### **Other Special Federal and/or State Projects**

The District's special projects were approved as listed on Schedule B located in the CAFR. As no Federal Projects were awarded during the 2014-2015 school year, Schedule A was not required.

Our audit of the state funds, on a test basis, indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

The study of compliance for special projects indicated no areas of noncompliance.

### **T.P.A.F. Reimbursement**

There were no wages subject to the Teachers Pension and Annuity Fund in the 2014-2015 school year.

### **TPAF Reimbursement to the State for Federal Salary Expenditures**

There were no federal awards for the school district during the 201-2015 school year and therefore, no amount was required to be reimbursed to the State for the TPAF/FICA.

## Financial Planning, Accounting and Reporting (Continued)

### School Purchasing Programs

#### Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law), the associated rules and related information on the statute, and school contracts in general are available on the website: [http://www.state.nj.us/dca/divisions/dlgs/programs/ps\\_contracts.html](http://www.state.nj.us/dca/divisions/dlgs/programs/ps_contracts.html).

The current statute is posted on the New Jersey Legislature website at: [http://lis.njleg.state.nj.us/cgi-bin/om\\_isapi.dll?clientID=1319801&depth=2&expandheadings=off&headingswithhits=on&infobase=statutes.nfo&softpage=TOC\\_Frame\\_pg42](http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=1319801&depth=2&expandheadings=off&headingswithhits=on&infobase=statutes.nfo&softpage=TOC_Frame_pg42)

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$36,000 (with a Qualified Purchasing Agent) and \$26,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is currently \$18,300 for 2014-15.

The District Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute; the Solicitor's opinion should be sought before a commitment is made.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

Based on the results of our examination, we did not note any individual payments, contracts, or agreements for the performance of any work or goods or services, in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provisions of N.J.S.A. 18A:18A-4, as amended.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 18A:18A-5.

The system of records did not provide for an accumulation of purchases for which the school board used contracts entered into by the State Department of Purchase and Property pursuant to Ch. 114, P.L. 1977; therefore, the extent of such purchases could not reasonably be ascertained.

Our examination of contracts and agreements did not disclose any areas of statutory noncompliance

Although a particular contract is exempt from the formal requirements of public advertising and competitive bidding, N.J.S.A. 18A:18A-37 requires that quotations be obtained, whenever practical, for any contract less than the bid threshold but 15% or more of that amount, except for contracts for professional services. All contracts and agreements, which are subject to quotations, shall be awarded on the basis of the lowest responsible quotation received, which is most advantageous to the Board of Education, price and other factors considered. No exceptions were noted.

### **School Food Service**

The District is non-operating and therefore, the food service fund was not utilized. Expenditures were limited to depreciation of fixed assets and there is a supply inventory of \$600 as of June 30, 2015 that will be reviewed for disposition during the 2015-2016 school year. Exhibits reflecting Child Nutrition Program are included in the section entitled Enterprise Funds, Section G of the **CAFR**.

### **Unemployment Compensation Insurance Trust Fund**

The Board did not maintain an Unemployment Compensation Insurance Trust Fund.

### **Student Body Activities**

The Board has a policy, which clearly established the regulation of student activity funds. The district was non-operating during the year under audit and therefore, the student activity fund was not utilized. The balance in the account was closed out in prior years as there was no clear determination regarding operating or merging of the district.

### **Application for State School Aid (A.S.S.A)**

Our audit procedures would include a test of information reported in the October 15, 2014 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped and low-income. As the District was non-operating during the 2014-2015 school year, an ASSA Report was filed with all students listed in the sent column. This information is derived from the receiving districts information input.

### **Pupil Transportation**

Our procedures were to include a review of transportation related contracts and purchases. A transportation agreement was available and transportation expenses were charged to the 2014-2015 budget.

Regarding the required test of the District Report of Transported Resident Students (DRTRS), the necessary supporting transportation documentation, was not acquired from the receiving District for examination and testing. The summary of verified transportation data is presented in the Schedule of Audited Enrollments.

### ***Finding 2015-1:***

There was one (1) student listed twice on the DRTRS Report. In addition, the verification process could not be completed due to the receiving district not providing attendance registers. While several attempts have been made to acquire the attendance registers, the requests have gone unanswered.

### ***Recommendation:***

Internal control procedures over DRTRS reporting should be reviewed and revised, in order to assure students are appropriately categorized on the DRTRS Report. In addition, continued effort to acquire access to attendance register information from the sending district should be made, in order for transportation data listed on the DRTRS Report to be verified.

**Facilities and Capital Assets**

There were no EDA grant agreements for the fiscal year ending June 30, 2015.

An updated Fixed Asset Report was available, as provided by a contracted outside appraisal company and depreciation was recorded based on this report. The building is currently being used for non-operating and storage purposes.

**Miscellaneous**

As a result of the settlement, regarding prior year tuition disputes with Winslow Board of Education, the District's financial position has changed. This will require additional analysis as part of the budget process in the next two years.

**Follow-up on Prior Year Findings**

In accordance with government auditing standards, our procedures included a review of all prior year recommendations. Corrective action was taken on all prior year findings.

**Acknowledgment**

We received the complete cooperation of all the officials of the School District, and we greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,

**NIGHTLINGER, COLAVITA & VOLPA, P.A.**



Raymond Colavita, C.P.A., R.M.A.  
Licensed Public School Accountant  
No. 915

**SCHEDULE OF AUDITED ENROLLMENTS**

**BOROUGH OF CHESILHURST BOARD OF EDUCATION  
APPLICATION OR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2014**

	2015-2016 APPLICATION FOR STATE SCHOOL AID						SAMPLE FOR VERIFICATION						PRIVATE SCHOOLS FOR DISABLED				
	Reported On A.S.S.A. On Roll		Reported On Workpapers On Roll		Errors		Sample Selected From Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported On A.S.S.A. as Private Schools		Sample for Verification	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared					
Half Day Preschool 3 Years Old																	
Half Day Preschool 4 Years Old																	
Half Day Kindergarten																	
Full Day Kindergarten																	
One																	
Two																	
Three																	
Four																	
Five																	
Six																	
Seven																	
Eight																	
Nine																	
Ten																	
Eleven																	
Twelve																	
Post-Graduate																	
Adult H.S. (15+CR.)																	
Adult H.S. (1-14 CR.)																	
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
Special Ed - Elementary																	
Special Ed - Middle																	
Special Ed - High																	
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Totals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Percentage Error					0.00%	0.00%					0.00%	0.00%				0.00%	

**SCHEDULE OF AUDITED ENROLLMENTS**

**BOROUGH OF CHESILHURST BOARD OF EDUCATION  
APPLICATION OR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2014**

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported On A.S.S.A. as Low Income	Reported On Workpapers as Low Income	Errors	Sample Selected From Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A. as LEP Low Income	Reported on Workpapers as LEP Low Income	Errors	Sample Selected From Workpapers	Verified to Test Score and Register	Sample Errors
Half Day Preschool 3 Years Old												
Half Day Preschool 4 Years Old												
Full Day Preschool												
Half Day Kindergarten												
Full Day Kindergarten												
One												
Two												
Three												
Four												
Five												
Six												
Seven												
Eight												
Nine												
Ten												
Eleven												
Twelve												
Post Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14 CR.)												
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
Special Ed - Elementary												
Special Ed - Middle												
Special Ed - High												
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Totals	0	0	0	0	0	0	0	0	0	0	0	0
Percentage Error			0.00%			0.00%						

**TRANSPORTATION**

	Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors	Tested	* Verified	Errors	Reported	Re-Calculated
Reg. - Public Schools	131	131		81		81		
Reg. - Special Ed.							8.6	
Aid in Lieu	8	9	1	6		6	8.6	
Transported - Non-Public	1	2	1	1		1		
Special Needs - Public	28	28		17		17	8.7	
Totals	168	170	2	105	0	105		
Percentage Error			1.19%					

\* Could not verify attendance because attendance registers were not provided by Winslow Township Board of Education.

**SCHEDULE OF AUDITED ENROLLMENTS**

**BOROUGH OF CHESILHURST BOARD OF EDUCATION**  
**ENROLLMENT AS OF OCTOBER 15, 2014**

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>Report On</u> <u>A.S.S.A. as</u> <u>NOT Low</u> <u>Income</u>	<u>Report On</u> <u>Workpapers as</u> <u>NOT Low</u> <u>Income</u>	<u>Errors</u>	<u>Sample</u> <u>Selected From</u> <u>Workpapers</u>	<u>Verified to</u> <u>Application</u> <u>and Register</u>	<u>Sample</u> <u>Errors</u>
Half Day Preschool						
Full Day Preschool						
Half Day Kindergarten						
Full Day Kindergarten						
One						
Two						
Three						
Four						
Five						
Six						
Seven						
Eight						
Nine						
Ten						
Eleven						
Twelve						
Post Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14 CR.)						
Subtotal	0	0	0	0	0	0
Special Ed - Elementary						
Special Ed - Middle						
Special Ed - High						
Subtotal	0	0	0	0	0	0
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Totals	0	0	0	0	0	0
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**BOROUGH OF CHESILHURST SCHOOL DISTRICT**  
**EXCESS SURPLUS CALCULATION**

**SECTION 1**

**A. 2% Calculation of Excess Surplus**

2014-15 Total General Fund Expenditures per the CAFR	\$ <u>3,279,203</u> (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects Fund	_____ (B1a)
Transfer from Capital Reserve to Capital Projects Fund	_____ (B1b)
Transfer from General Fund to SRF for PreK-Regular	_____ (B1c)
Transfer from General Fund to SRF for PreK-Inclusion	_____ (B1d)
Decreased by:	
On-Behalf TPAF Pension & Social Security	_____ (B2a)
Assets Acquired Under Capital Leases	_____ (B2b)
 Adjusted 14-15 General Fund Expenditures [(B)+(B1s)-(B2s)]	 <u>3,279,203</u> (B3)
 2% of Adjusted 2014-15 General Fund Expenditures [(B3) times .02]	 <u>65,584</u> (B4)
Enter Greater of (B4) or \$250,000	<u>250,000</u> (B5)
Increased by: Allowable Adjustment*	<u>8,289</u> (K)
 Maximum Unassigned/Undesignated-Unreserved Fund Balance[(B5)+(K)]	 \$ <u>258,289</u> (M)

**SECTION 2**

Total General Fund - Fund Balances @ 6-30-15 (Per CAFR Budgetary Comparison Schedule C-1)	\$ <u>2,147,311</u> (C)
Decreased by:	
Year-end Encumbrances	_____ 4,200 (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	_____ 230,000 (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	_____ 72,741 (C3)
Other Restricted Fund Balances****	_____ 775,038 (C4)
Assigned Fund balance Unreserved - Designated for Subsequent Year's Expenditures	_____ 82,486 (C5)
 Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	 \$ <u>982,846</u> (U1)

**BOROUGH OF CHESILHURST SCHOOL DISTRICT**  
**EXCESS SURPLUS CALCULATION**

**SECTION 3**

Restricted Fund Balance- Excess Surplus\*\*\* [(U1)-(M)] IF NEGATIVE ENTER -0- \$ 724,557 (E)

**Recapitulation of Excess Surplus as of June 30, 2015**

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures**	72,741 (C3)
Reserved Excess Surplus ***[(E)]	<u>724,557 (E)</u>
Total Excess Surplus [(C3) + (E)]	\$ <u>797,298 (D)</u>

**Footnotes:**

- \* Allowable adjustment to expenditures on line K must be detailed as follows. This adjustment line (as detailed below) is to be utilized when applicable for:
- (H) Federal Impact Aid. The passage of P.L. 2015, c.46 amended N.J.S.A. 18A:7F-41 to permit a board of education to appropriate federal impact aid funds to establish or supplement a federal impact aid legal reserve in the general fund. Accordingly, effective for the year ending June 30, 2015 the Federal Impact Aid adjustment to expenditures is limited to the portion of Federal Impact Aid Section 8002 and Section 8003 received during the fiscal year and recognized as revenue on the General Fund Budgetary Comparison Schedule, but not transferred to the Federal Impact Aid Reserve-General (8002 or 8003) by board resolution during June 1 to June 30 of the fiscal year under audit. Amounts transferred to the reserve are captured on line (C4);
  - (I) Sale & Lease-Back (Refer to the Audit Program Section II, Chapter 10);
  - (J1) Extraordinary Aid;
  - (J2) Additional Nonpublic School Transportation Aid;
  - (J3) Recognized current year School Bus Advertising Revenue; and
  - (J4) Family Crisis Transportation Aid.

Notes to auditor: Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid, Family Crisis Transportation Aid, and Additional Nonpublic School Transportation Aid.

**Detail of Allowable Adjustments**

Impact Aid	\$ _____ (H)
Sale & Lease-Back	_____ (I)
Extraordinary Aid	<u>6,723 (J1)</u>
Additional Nonpublic School Transportation Aid	<u>1,566 (J2)</u>
Current Year School Bus Advertising Revenue Recognized	_____ (J3)
Family Crisis Transportation Aid	_____ (J4)
Total Adjustments [(H) + (I) + (J1) + (J2) + (J3) + (J4)]	\$ <u>8,289 (K)</u>

\*\* This amount represents the June 30, 2015 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

\*\*\* Amounts must agree to the June 30, 2015 CAFR and must agree to Audit Summary Worksheet Line 90030.

\*\*\*\* Amount for Other Reserved Fund Balances must be detailed for each source. Use in the excess surplus calculation of any legal reserve that is not state mandated or that is not legally imposed by an other type of government, such as the judicial branch of government, must have Departmental approval. District requests should be submitted to the Division of Finance and Regulatory Compliance prior to September 30.

**BOROUGH OF CHESILHURST SCHOOL DISTRICT**  
**EXCESS SURPLUS CALCULATION**

**Detail of Other Restricted Fund Balance**

Statutory restrictions:

Approved unspent separate proposal

\$ \_\_\_\_\_

Sale/lease-back reserve

Capital reserve

\_\_\_\_\_ 225,000

Maintenance reserve

\_\_\_\_\_ 273,138

Emergency Reserve

Tuition reserve

\_\_\_\_\_ 276,900

School Bus Advertising 50% Fuel Offset Reserve - Current Year

School Bus Advertising 50% Fuel Offset Reserve - Prior Year

Impact Aid General Fund Reserve (Sections 8007 and 8008)

Impact Aid General Fund Reserve (Sections 8002 and 8003)

Other state/government mandated reserve

[Other Restricted Fund Balance not noted above] \*\*\*\*

Total Other Restricted Fund Balance

\$ \_\_\_\_\_  
\_\_\_\_\_ 775,038 (C4)



SIGNATURE OF PUBLIC SCHOOL ACCOUNTANT - No. 915